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Attorneys for Chapter 11 Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
SAN FERNANDO VALLEY DIVISION**

In re:

ICPW Liquidation Corporation, a California  
corporation<sup>1</sup>,

Debtor and Debtor in Possession.

In re:

ICPW Liquidation Corporation, a Nevada  
corporation<sup>2</sup>,

Debtor and Debtor in Possession.

☒ Affects both Debtors

☐ Affects ICPW Liquidation Corporation, a  
California corporation only

☐ Affects ICPW Liquidation Corporation, a  
Nevada corporation only

Lead Case No.: 1:17-bk-12408-MB  
Jointly administered with:  
1:17-bk-12409-MB

Chapter 11 Cases

**DECLARATION OF MATTHEW PLISKIN  
IN SUPPORT OF FINAL FEE  
APPLICATIONS OF DEBTORS'  
PROFESSIONALS**

DATE: May 1, 2018  
TIME: 2:30 p.m.  
PLACE: Courtroom "303"  
21041 Burbank Blvd.  
Woodland Hills, CA

<sup>1</sup> Formerly known as Ironclad Performance Wear Corporation, a California corporation.

<sup>2</sup> Formerly known as Ironclad Performance Wear Corporation, a Nevada corporation.

1 I, Matthew Pliskin, hereby declare as follows:

2 1. Until the effective date of the confirmed plan in these chapter 11 cases which  
3 occurred on February 28, 2018 (the "Effective Date"), I served as the Chief Financial Officer of  
4 ICPW Liquidation Corporation, a California corporation, formerly known as Ironclad  
5 Performance Wear Corporation, a California corporation ("ICPW California"), and ICPW  
6 Liquidation Corporation, a Nevada corporation, formerly known as Ironclad Performance Wear  
7 Corporation, a Nevada corporation ("ICPW Nevada" and collectively with ICPW California, the  
8 "Debtors"). Since the Effective Date, I have served as the Trustee of the Trust that was created in  
9 accordance with the confirmed plan in these cases. The Court entered an order on February 15,  
10 2018 as Docket Number 446 approving me to serve as the Trustee of the Trust and approving my  
11 compensation to serve as the Trustee of the Trust.  
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13 2. The Debtors retained three professionals to represent them during their chapter  
14 bankruptcy cases who are required to file final fee applications. Those three professionals consist  
15 of (1) Levene, Neale, Bender, Yoo & Bill L.L.P. ("LNBYB"), which served as bankruptcy  
16 counsel for the Debtors, (2) Stubbs Alderton & Markiles, LLP ("SAM"), which served as special  
17 corporate and securities, special trademark, and special litigation counsel for the Debtors, and (3)  
18 Skadden, Arps, Slate, Meagher & Flom LLP ("Skadden"), which served as special counsel to the  
19 Debtors.  
20

21 3. I have been provided with and have reviewed file stamped copies of the final fee  
22 applications filed by LNBYB, SAM and Skadden on April 3, 2018. LNBYB's final fee  
23 application was filed as Docket Number 528. SAM's final fee application was filed as Docket  
24 Number 526. Skadden's final fee application was filed as Docket Number 529.<sup>3</sup>  
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27 <sup>3</sup> The hearing on the Debtors' application to employ Skadden will be held concurrently with the  
28 hearing on Skadden's final fee application.



1 4. LNBYB is seeking Court approval of final fees in the amount of \$332,819.50 and  
2 final expenses in the amount of \$25,587.69<sup>4</sup> for total final fees and expenses in the amount of  
3 \$358,407.19 incurred during the period of November 21, 2017 through May 1, 2018.

4 5. SAM is seeking Court approval of final fees in the amount of \$62,889.50 (which  
5 includes \$1,950 of fees as an estimate of the fees to be incurred by SAM in finalizing its final fee  
6 application and appearing at the final fee hearing) and final expenses in the amount of \$6,106.03  
7 for total final fees and expenses of \$68,995.53 incurred during the period of November 21, 2017  
8 through May 1, 2018.

9 6. Skadden is seeking Court approval of final fees in the amount of \$107,858.21,  
10 which is the fixed amount of post-petition fees that the Debtors, the Official Committee of Equity  
11 Security Holders and Skadden all agreed to as part of the overall settlement the parties entered  
12 into which was intended to resolve disputes relating to Skadden's pre-petition claim and post-  
13 petition claim. The Debtors and Skadden are also seeking Court approval of the Debtors'  
14 employment of Skadden at the final fee hearing.

15 7. In addition to seeking Court approval on a final basis of all of the fees and  
16 expenses described above, each of the professionals is requesting the Court to approve on a final  
17 basis all fees and expenses which were previously allowed by the Court on an interim basis.

18 8. Since all of the Debtors' officers and directors, including me, resigned from our  
19 respective positions with the Debtors following the Effective Date, the Debtors have no officer or  
20 director available to sign any declaration setting forth the position of the estates with respect to  
21 their respective final fee applications. These three professionals have requested that I sign such a  
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27 <sup>4</sup> Due to the delay between the time when LNBYB incurs an expense and when the expense is inputted into  
28 LNBYB's billing system, this expense total of \$24,587.69 includes \$1,547.76 of expenses that were incurred by  
LNBYB during the period of September 8-November 20, 2017 but which were not included in LNBYB's first interim  
fee application.

1 declaration since I am familiar with the bankruptcy cases having served as the Debtors' Chief  
2 Financial Officer through the Effective Date, and because I am now serving as the Trustee of the  
3 Trust.

4 9. In my current capacity as the Trustee of the Trust (and based upon my knowledge  
5 of the legal services provided by these professionals on behalf of the Debtors while I served as the  
6 Debtors' Chief Financial Officer), the Trust has no objection to the allowance and payment of the  
7 fees and expenses requested by LNBYB, SAM and Skadden on a final basis.  
8

9 I declare under penalty of perjury that the foregoing is true and correct to the best of my  
10 knowledge, information and belief.

11 Executed this 18<sup>th</sup> day of April, 2018, at Tampa, Florida.  
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15 MATTHEW PLISKIN  
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## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 10250 Constellation Boulevard, Suite 1700, Los Angeles, CA 90067

A true and correct copy of the foregoing document entitled **DECLARATION OF MATTHEW PLISKIN IN SUPPORT OF FINAL FEE APPLICATIONS OF DEBTORS' PROFESSIONALS** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **April 23, 2018**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- Shiva D Beck sbeck@gardere.com, jcharrison@gardere.com
- Ron Bender rb@lnbyb.com
- Cathrine M Castaldi ccastaldi@brownrudnick.com
- Russell Clementson russell.clementson@usdoj.gov
- Aaron S Craig acraig@kslaw.com, lperry@kslaw.com
- Matthew A Gold courts@argopartners.net
- Monica Y Kim myk@lnbrb.com, myk@ecf.inforuptcy.com
- Jeffrey A Krieger jkrieger@ggfirm.com, kwoodson@greenbergglusker.com; calendar@greenbergglusker.com; jking@greenbergglusker.com
- Samuel R Maizel samuel.maizel@dentons.com, alicia.aguilar@dentons.com; docket.general.lit.LOS@dentons.com; tania.moyron@dentons.com; kathryn.howard@dentons.com
- Krikor J Meshefejian kjm@lnbrb.com
- Tania M Moyron tania.moyron@dentons.com, chris.omeara@dentons.com
- S Margaux Ross margaux.ross@usdoj.gov
- Susan K Seflin sseflin@brutzkusgubner.com
- John M Stern john.stern@oag.texas.gov, bk-mbecker@oag.texas.gov
- United States Trustee (SV) ustregion16.wh.ecf@usdoj.gov
- Sharon Z. Weiss sharon.weiss@bryancave.com, raul.morales@bryancave.com; geri.anderson@bryancave.com
- Douglas Wolfe dwolfe@asmcapital.com

**2. SERVED BY UNITED STATES MAIL:** On **April 23, 2018**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **April 23, 2018**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

**Served via Attorney Service**

Hon. Martin R. Barash  
United States Bankruptcy Court  
21041 Burbank Boulevard, Suite 342  
Woodland Hills, CA 91367

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

April 23, 2018

Lourdes Cruz

/s/ Lourdes Cruz

Date

Type Name

Signature